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IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION

In re:) Case No. 08-35653 (KRH)
CIRCUIT CITY STORES, INC., et al.,) Chapter 11
D.1.) 1
Debtors.) (Jointly Administered)
ALFRED H. SIEGEL, AS TRUSTEE OF THE CIRCUIT CITY STORES, INC. LIQUIDATING TRUST,))) Adv. Pro. No. 10-03545-KRH)
Plaintiff,)
V.)
SAP INDUSTRIES, INC., FKA SAP RETAIL))
INC.,)
Defendant.)

ORDER APPROVING STIPULATION BETWEEN ALFRED H. SIEGEL, AS TRUSTEE OF THE CIRCUIT CITY STORES, INC. LIQUIDATING TRUST AND SAP INDUSTRIES, INC. TO CONSOLIDATE OBJECTION TO CLAIM WITH PENDING ADVERSARY PROCEEDING

WHEREAS, on April 30, 2009, SAP filed Proof of Claim No. 12731 (the "Claim") in the chapter 11 cases of Circuit City Stores, Inc., *et al.* (the "Debtors").

WHEREAS, on March 26, 2010, the Debtors filed the *Debtors' Seventieth*Omnibus Objection to Claims (Disallowance of Certain (I) No Liability (Legal Claims); (II) No

Liability (Satisfied Claims); (III) No Liability Human Resources Claims; and (IV) No Liability

(Miscellaneous Claims) (the "Seventieth Omnibus Objection") [Docket No. 7013] in which it

objected to the Claim on the grounds that Debtors have no liability owed on the Claim.

WHEREAS, on November 9, 2010, the Trustee filed The Liquidating Trustee's Complaint to Avoid and Recover Preferential Transfers and Other Amounts Owing to the Estate and Objection to Claim Nos. 7967, 12731 and 14166 (the "Complaint") initiating an adversary proceeding, designated Adversary Proceeding No. 10-03545 (the "Adversary Proceeding"), against SAP, seeking recovery of a preferential transfer and other amounts owing the estates and objecting to Claim.

WHEREAS, certain of the objections are common to the Seventieth Omnibus

Objection and the Adversary Complaint.

WHEREAS, the Trustee and SAP would like to avoid any unnecessary duplication.

WHEREAS, in the interest of judicial economy and in an effort to contain legal expense, the Trustee and SAP have agreed to consolidate the Seventieth Omnibus Objection and the Complaint, for all purposes.

IT IS HEREBY ORDERED as follows:

.1 The Stipulation is approved.

.2 The Seventieth Omnibus Objection solely as it relates to the Claim and the Complaint are hereby consolidated for all purposes, and shall be deemed to constitute a single adversary proceeding under Adversary No. 10-03545.

SO ORDERED

Dated: Richmond, Virginia
April ___, 2011
UNITED STATES BANKRUPTCY JUDGE

We ask for the same:

TAVENNER & BERAN, PLC

/s/ Paula S. Beran

Lynn L. Tavenner (VA Bar No. 30083)
Paula S. Beran (VA Bar No. 34679)
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